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In the

Supreme Court of the United States

OCTOBER TERM 1964

No. 899

MURPHY OIL CORPORATION,

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

On Petition for a Writ of Certiorari to the United States Court of Appeals for the Eighth Circuit

PETITION FOR REHEARING

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PETITION FOR REHEARING

Pursuant to paragraph 2 of Rule 58 of the Rules of the Supreme Court, Petitioner hereby petitions for a rehearing

of the order of the Court denying the Petition for a Writ of Certiorari to the United States Court of Appeals for the Eighth Circuit in the above styled cause.

As set out in the Petition (Pet. 18) the identical issue involved in this case is also pending before the Fifth Circuit in *Shamrock Oil & Gas Corp. v. Commissioner*, 35 T.C. 979. In view of the Fifth Circuit's holdings in *Lambert v. Jefferson Lake Sulphur Co.*, 236 F. 2d 542 (5th Cir. 1956), and *Commissioner v. Gracey*, 159 F. 2d 324 (5th Cir. 1947), Petitioner believes that, in the *Shamrock* case, the Fifth Circuit will affirm the position that *Quintana Petroleum Co. v. Commissioner*, 143 F. 2d 588 (5th Cir. 1944) has been overruled; therefore, a direct conflict in the tax treatment of oil and gas bonuses will exist between the Fifth Circuit in the *Shamrock* case and the court below in the instant case. Moreover, in view of this conflict, it is reasonable to anticipate that the Government will seek certiorari in the *Shamrock* case.

The *Shamrock* case was argued before the Fifth Circuit on February 22, 1965, and a decision may be expected by late summer or early fall. Therefore, if the denial of the instant petition for a writ certiorari stands, Petitioner will be without a remedy if the Court subsequently hears the *Shamrock* case and sustains either Petitioner's primary or alternative position.

Petitioner therefore moves that the Court set aside its order denying the petition for a writ of certiorari in the

instant case pending the decision of the Fifth Circuit in *Shamrock Oil & Gas Corp. v. Commissioner.*

Respectfully submitted,

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Vester T. Hughes, Jr., certifies that he is one of the attorneys for petitioner, that the foregoing petition for rehearing is submitted in good faith and not presented for reasons of delay, and that such petition for rehearing is restricted to grounds not previously fully presented.

VESTER T. HUGHES, JR.,
Attorney for Petitioner.

CERTIFICATE OF SERVICE

I, Vester T. Hughes, Jr., one of the attorneys for Murphy Oil Corporation, Petitioner herein, and a member of the Bar of the Supreme Court of the United States, hereby certify that on the 12th day of May, 1965, I served copies of the foregoing Petition for Rehearing upon the Solicitor General, Department of Justice, Washington 25, D. C., by air mail, postage prepaid, and upon counsel of record who represented the United States of America, Respondent herein, in the court whose judgment is sought to be reviewed, in accordance with paragraph 2(a) of Rule 33 of the Rules of this Court.

Vester T. Hughes, Jr.

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